

Regulation History

Type of Regulation: PropertyTax
Regulation: 474
Title: *Petroleum Refining Properties*
Preparation: *Bradley Heller*
Legal Contact: *Bradley Heller*

The Board proposes to re-adopt Rule 474, *Petroleum Refining Properties*, to establish a rebuttable presumption that petroleum refining property (land, improvements, and fixtures) constitutes a single appraisal unit for determining declines in value, except when measuring declines in value caused by disaster.

Regulation History

December 17-18, 2014	Public Hearing
October 24, 2014:	OAL publication date; 45-day public comment period begins; Interested Parties mailing
September 10, 2013:	Board Meeting, Chief Counsel Matters, Board Authorized Publication. (Vote 5-0)

Support: None
Oppose: None